

(1) Number of Pages.....14
(2) Date of repair.....17-5-68
(3) Initials of the Referencer.....S.S.

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
B.P. No.

737

Press
Mis.

Dated

14.4.1875

196 .

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Local Funds—Reports.

No. 41. Read the following Proceedings of the Board of Revenue, dated 1st March 1875, No. 478:—

Read letters from the President of the Local Fund Boards, Chingleput District, dated 19th September and 22nd October 1874, Nos. 84 and 101.

THE Local Fund Reports of the Sydapet and Chingleput Circles for 1873-74 will be submitted for the information of Government:—

SYDAPET.

2. The following statement compares the receipts and charges of the year with those of the previous year:—

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	RS.	RS.	<i>New Works.</i>	RS.	RS.
1. Balance	2,838	—27,590	1. Communi- cations. { By P. W. D. By Other Agency.	10,583	24,798
2. Provincial grant for roads	92,400	92,400	2. Educational. By P. W. D.	1,315	1,066
3. Provincial grant for schools	3,300	12,000	3. Sanitary { By do. By Other Agency.	488	...
4. Provincial grant for general purposes...	1,150	1,150	and Mis- cellaneous. { By Other Agency.	330	...
5. Surplus Pound Fund.	275	174	<i>Repairs.</i>		
6. Avenues	670	335	4. Communi- cations. { By P. W. D. By Other Agency.	72,358	87,616
7. Fishery Rents	665	426	5. Educational { By P. W. D. By Other Agency.	463	325
8. Miscellaneous	583	606	6. Sanitary { By P. W. D. By Other Agency.	...	19
9. Road-cess under Act III. of 1866... ..	7,452	2,963	7. Public Works Department Supervision	20,791	30,720
10. Land-cess under Act IV. of 1871	30,565	41,890	8. Petty Establishment ...	2,531	3,935
11. Tolls(Act IV. of 1871.)	3,890	1,671	9. Tolls and Ferries	435	614
12. House-tax	...	1,128	10. Tools and Plant	1,157	997
13. Fees in schools and training institutions.	2,848	2,871	Total Grant I.	1,10,595	1,52,127
14. Contributions from Chingleput toll funds for roads	2,147	2,422			
15. Educational receipts.	14	20	11. Payment for Inspection...	2,332	2,519
16. Sale of Elementary Books	125	380	12. Local Fund Schools ...	7,150	7,899
17. Fees from Travellers' Bungalows	50	32	13. Purchase of books, etc...	500	240
18. Balance of Bungalow Fund	592	...	14. Salary grants	132	451
19. Fines and penalties.	144	31	15. Results' grants	4,886	3,798
20. Sale of other property.	44	83	Total Grant II.	15,000	14,907
21. Public Works receipts.	535	259			
22. Do. refund of expenditure	202	576			

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Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	RS.	RS.		RS.	RS.
23. Miscellaneous...	96	...	16. Hospitals and Dispensaries ...	740	980
24. Miscellaneous Debt Account ...	2,497	50	17. Vaccine Establishment...	1,339	1,360
			18. Sanitary Establishment and cleansing of tanks and wells ...	840	1,095
			19. Travellers' Bungalow Establishment ...	209	134
			Total Grant III. ...	3,128	3,569
			20. Establishments at the Presidency and in the Collector's and Local Fund Board's Offices and Contingencies ...	1,752	1,732
			21. Write-backs of incorrect credits of District Road Fund and Balances ...	49,864	...
			Total Grant IV. ...	51,616	1,732
			22. Miscellaneous Debt Account ...	333	653
			Total Expenditure...	1,80,672	1,72,988
			23. Balance... ..	-27,590	-39,111
Grand Total...	1,53,082	1,33,877	Grand Total...	1,53,082	1,33,877

3. RECEIPTS.—The assets of the year were as follows:—

Opening balance	RS.
Actual receipts	-27,590
	1,61,467
Total...	1,33,877

4. The actual receipts in 1873-74 show an increase of Rupees 11,223 over those in 1872-73.

5. The Provincial grant for schools is made up of Rupees 3,300, the ordinary grant for the Sydapet High School, and Rupees 8,700, the special grant made in lieu of House-tax, in the Orders noted in the margin, to meet the cost of schools to be newly established.

6. The Road and Land Cess collections were Rupees 6,836 more than in 1872-73, and Rupees 1,283 more than the estimate of the year in consequence of the realization of arrears.

7. TOLLS.—It was expected that the removal of the toll-bar to the Penangudi Backwater, where the levy of the impost would be restricted to carts entering the Circle, would reduce the collections to Rupees 5,000, but the estimate was too sanguine, and only Rupees 1,671 were realized.

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8. The sum of Rupees 1,128 realized as House-tax is the arrear collections of the two previous years.

9. EXPENDITURE, GRANT I., PUBLIC WORKS.—The allotments for Public Works, according to the registers kept in this office, were—

	RS.	RS.
<i>New Works.</i>		
Communications by Public Works Department	26,883	
Educational by do. do.	1,085	
		27,968
<i>Repairs.</i>		
Communications by Public Works Department	82,563	
Do. by Other Agency	200	
Educational by do.	50	
Sanitary and Miscellaneous by Public Works Department...	1,070	
		83,883
Total ...		1,11,851

10. The actual expenditure was—

	President and Accountant-General.	Controller.
	RS.	RS.
<i>New Works.</i>		
Communications by Public Works Department	24,798	24,798
Do. by Other Agency	927	...
Educational by Public Works Department	1,066	1,066
	26,791	25,864
<i>Repairs.</i>		
Communications by Public Works Department	87,616	87,616
Do. by Other Agency	325	262
Educational by Public Works Department	19	19
Do. by Other Agency	50	50
Sanitary and Miscellaneous by Public Works Department.	881	881
Do. do. by Other Agency	179	173
	89,070	89,001
Total...	1,15,861	1,14,865

11. The difference between the figures of the President and Accountant-General and those of the Controller of Public Works Accounts is explained as follows:—

(1.) The difference in the second item is owing to the intimation of the Controller of Public Works Accounts that Rupees 927 had been spent in 1872-73, having been received too late by the Accountant-General for embodiment in the accounts of that year. Hence the exhibition of the outlay in the accounts of 1873-74.

(2.) The fifth item as shown by the President and Accountant-General includes a sum of Rupees 63, which was debited by the Controller and subsequently recovered. The recovery is treated by the Accountant-General as a receipt.

(3.) The difference in the ninth item is caused in the same way as that explained above.

12. It will be observed that the total expenditure exceeded the allotment for the year, the former being 102.74 per cent. on the latter taking the Controller's figures. The expenditure on New Works was 92.47 per cent. on the allotment, and that for Repairs 106.10 per cent. The excess outlay took place under Repairs

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of Communications by both Agencies, and was owing to excess expenditure on one item, and to expenditure on other items without allotments.

13. The Expenditure on Establishment was as follows:—

	President and Accountant- General.	Controller.
	RS.	RS.
Public Works Department Supervision	30,720	28,475
Petty Establishment	3,935	2,831
Tolls and Ferries	614	614
Total...	35,269	31,920

14. The Controller's charge for supervision is 24·89 per cent. on the expenditure incurred by the Public Works Department.

15. The expenditure on Tools and Plant was Rupees 997 according to the President and Accountant-General, and Rupees 964 according to the Controller.

16. Two hundred and twenty-four miles and 562 yards of road were maintained in good order, 3 miles and 440 yards completed, and 34 miles and 1,280 yards in progress. The building for the Primary School at Sydapet was completed. Rupees 50 were spent in annual repairs to the High School building, and Rupees 19 in restoring the parapet wall of the well within the compound of the Primary School. The Travellers' Bungalow at Gummidipundi was repaired, and avenues were maintained. The state of the avenues, as now existing, is given in the subjoined abstract:—

Roads.	Number of trees planted before the avenues were transferred to P. W. D.	Number of trees planted by P. W. D.	Number of trees now living.
Northern Trunk Road ...	1,884	2,897	4,781
Southern do. ...	4,677	...	4,670
Western do. ...	1,303	...	1,296
All other roads ...	4,923	5,078	9,910
Total...	12,787	7,975	20,657

17. The principal new works in progress during the year were—

Work.	Expendi- ture in the year.	Amount of the Estimate.	Total Expendi- ture.
	RS.	RS.	RS.
1. Road from Tiruvottiur Bridge over Northern Canal to Ponneri.	7,251	40,000	24,920
2. Do. from Ponneri to Pulicat via the large village of Medoor ...	4,000	25,800	22,302
3. Do. from Velliur to Trunk Road No. 1	5,990	29,570	24,061
4. Do. from Ootocottah to Trunk Road No. 1 via Periapolliem ...	1,572	27,340	27,034
5. Do. from Serooniem village to Nulloor	1,146	1,450	1,146
6. Do. from the boundary between North Arcot and Chingleput Districts to join the road from Sattiyavedu to Kavarupet.	1,640	1,640	1,640
7. A bridge of 3 vents of 9 feet span on the 21st mile of the Great Northern Trunk Road No. 1.	2,115	2,240	2,115
8. A Primary School-house at Sydapet	1,016	2,730	2,331

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18. The expenditure under Grant I. was Rupees 1,52,127.

19. GRANT II., EDUCATION.—A separate Deputy Inspector was appointed to the Circle in July 1873; and, besides his work connected with Government schools, he inspected 129 village schools in 90 days, spent 26 days in visiting places with a view to improving and organizing schools, and rendered much aid to the Local Fund Board in their inquiries as regards the establishment of new schools. The two Inspecting Schoolmasters inspected together in three taluqs 179 schools with 4,133 pupils against 174 with 3,634 pupils in the preceding year. The total cost of inspection was Rupees 2,519. Salary grants, amounting to Rs. 451, were paid to three schools named in the margin. Two Wesleyan Mission Girls' Schools at Sydapet and St. Thomas' Mount. One Roman Catholic Girls' School at Palaveram. Rupees 3,798 were paid in results' grants to 124 schools.

20. In addition to the Local Fund Schools at Sydapet, seven schools, as per margin, were established towards the close of the year. The Sydapet schools made satisfactory progress, and sustained their former character for efficiency.

There were 285 boys on the rolls on the last day of the year against 265 on the corresponding day in 1873, and the average daily attendance was 90 per cent. against 87½ in the preceding year. The other schools are reported to have been established only in December 1873. Nevertheless they had 375 boys on 31st March 1874, but no charges were paid during the year except Rupees 446 for furniture.

21. The charges of all the schools exclusive of Public Works were as follows:—

	RS.
Salaries	6,179
Servants	634
Miscellaneous	1,086
Total...	7,899

against a Government grant for the purpose of Rupees 12,000.

22. The expenditure under Grant II. amounted to Rupees 14,907.

23. GRANT III., SANITATION.—The Parvathi Nanthani Ammal's Dispensary, the only out-door dispensary in the Circle, was maintained at a cost of Rupees 980. The dispensary building, which was being erected by C. V. Iyasawmy Mudelly, is stated to have been completed, but the promised endowment of Rupees 1,000 has not yet been paid by him. The number of patients treated in the dispensary during the year was 7,470, of whom 7,431 were discharged, 1 died, and 38 remained. The average daily attendance was 47·46 against 37·46 in the preceding year.

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24. The President appends a financial statement of the Petrus Usan's Charity endowment intended for the maintenance of the Marmalong Bridge and of the steps leading up to Saint Thomas' Great Mount, from which it is observed that there was a sum of Rupees 9,626-6-9 at the credit of the Charity on 31st March 1874, but only Rupees 49-7-8 of interest drawn in 1872-73, and unutilized in that year, are brought forward as a balance in the Local Fund accounts of 1873-74. No charges were debited against the fund in 1873-74, but a sum of Rs. 423, shown as Advances Recoverable, was spent on lamps for lighting the Bridge, and will be adjusted in the current year against the Road Fund.

25. Seven permanent and two temporary vaccinators were employed at the close of the year owing to the prevalence of small-pox. They were supervised by a Superintendent on Rupees 70 paid equally from the two Circles, and operated upon 4,929 persons at a cost of 4 Annas and 5 Pies per case, and 94.60 per cent. of the cases were successful.

26. Sanitation cost Rupees 1,096, of which Rupees 160 were spent on sanitary arrangements during fairs and festivals, and the remaining Rupees 936 on the conservancy of Sydapet.

27. The establishments maintained in the Travellers' Bungalows at Gummidipundi and Red Hills cost Rupees 134. The bungalows were used by 95 travellers. Rupees 60 were spent in repairing the bungalow at Gummidipundi. No fees were collected at the Red Hills bungalow, as it is a private charity.

28. The expenditure under Grant III. was Rupees 3,569.

29. GRANT IV., MISCELLANEOUS.—Controlling, etc., Establishments and General Contingencies cost Rupees 1,732.

30. BALANCE.—The total expenditure amounted to Rupees 1,72,989, and the year closed with a deficit of Rupees 39,111 due to the Fund having been erroneously debited with Rupees 39,850 on account of Cochrane's Canal. This debit has since been adjusted under the orders of Government, dated 19th May 1874, No. 865, Financial.

31. LOCAL FUND BOARD MEETINGS.—The Local Fund Board, which was composed of five official and eight non-official members, transacted business at 15 meetings, 13 of which were ordinary and 2 special. The average attendance of the members was five, three official and two non-official.

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CHINGLEPUT.

32. In the subjoined statement the receipts and charges of the year are compared with those of the previous year:—

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	RS.	RS.	New Works.	RS.	RS.
1. Balance	7,816	58,884	1. Communi- { By P. W. D.	4,841	26,435
2. Provincial grant for roads	70,580	70,580	cations. { By Other Agency.	...	15,487
3. Provincial grant for Schools	...	8,910	2. Sanitary and Miscel- { Works De- partment.	...	60
4. Surplus Pound Fund.	564	356			
5. Avenues	349	304	Repairs.		
6. Fishery rents	317	539	3. Communi- { By P. W. D.	44,984	37,724
7. Miscellaneous	740	641	cations. { By Other Agency.	...	12
8. Road-cess under Act III. of 1866	6,690	2,835	4. Educational. { By Do.	...	50
9. Land-cess under Act IV. of 1871	40,300	39,648	5. Sanitary and Miscel- { By P. W. D.	...	311
10. Tolls	8,764	9,884	laneous. { By Other Agency.	1,287	916
11. House-tax	...	981	6. Public Works Depart- ment Supervision ...	9,791	17,993
12. Contributions from Conjeveram Municipality for educational inspection	150	450	7. Petty Establishment ...	1,698	3,194
13. Sale proceeds of books	140	366	8. Tolls and Ferries ...	313	1,011
14. Hospitals and Dispensaries	265	162	9. Tools and Plant ...	808	340
15. Choultries	104	42	10. Contribution to Sydapet Circle for roads ...	2,147	2,422
16. Fees from Travellers' Bungalows	444	571	Total Grant I...	65,869	1,05,955
17. Balance of Bungalow Fund	1,992	...	11. Payment for Inspection...	2,313	2,744
18. Fines and penalties..	380	273	12. Local Fund Schools (Miscellaneous)	...	3
19. Public Works receipts.	32	123	13. Purchase of books, etc. ...	196	430
20. Do. refund of expenditure	...	756	14. Salary grants	557	894
21. Miscellaneous	37	...	15. Results' grants	4,327	6,065
			Total Grant II...	7,403	10,136
			16. Hospitals and Dispen- saries	1,525	1,737
			17. Vaccine Establishment...	1,339	1,360
			18. Sanitary Establishments and cleansing of tanks and wells	399	1,250
			19. Choultries' Establishments and Contingencies ...	63	...
			20. Travellers' Bungalows Establishment	339	359
			21. Contribution to Conje- veram Municipality for Civil Dispensary	1,400	2,707
			Total Grant III...	5,065	7,413

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Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	RS.	RS.		RS.	RS.
			22. Establishments at the Presidency and in the Collector's and Local Fund Board's Offices and Contingencies ...	1,220	1,521
			23. Write-backs of incorrect credits of District Road Fund and Balances ...	1,218	...
			Total Grant IV...	2,438	1,521
			24. Miscellaneous Debt Account ...	5	...
			Total Expenditure...	80,780	1,25,025
			25. Balance ...	58,884	71,280
Grand Total ...	1,39,664	1,96,305	Grand Total...	1,39,664	1,96,305

33. RECEIPTS.—The assets amounted to Rupees 1,96,305 inclusive of an opening balance of Rupees 58,884.

34. The actual collections in 1873-74 were Rupees 5,573 more than in 1872-73 as shown above.

35. The grant for schools was given instead of House-tax, which was ordered to be held in abeyance to meet the cost of new schools that may be opened.

36. The Road and Land Cess receipts show a decrease of Rupees 4,507 compared with the collections of the previous year, and a decrease of Rupees 9,397 compared with the estimate of the year. The decrease is said to be owing to some laxity in collections and to difficulty in getting in money in a bad year.

37. The collections from Tolls were Rupees 1,120 more than in 1872-73, but the collections in the latter year were made only from the latter part of June 1872.

38. Arrears of House-tax, amounting to Rupees 981, due for the previous two years, were collected at Wallajabad and Rajampet.

39. EXPENDITURE, GRANT I., PUBLIC WORKS.—The amount assigned for Public Works, according to the registers maintained in this office, was Rupees 1,03,921 as shown below:—

<i>New Works.</i>		RS.	RS.
Communications by Public Works Department ...	...	30,110	
Do. by Other Agency ...	...	33,020	63,130
<i>Repairs.</i>			
Communications by Public Works Department ...	...	38,122	
Sanitary and Miscellaneous by do. ...	...	169	
Do. do. by Other Agency ...	...	2,500	40,791
Total...		1,03,921	

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40. The actual expenditure was—

	President and Accountant-General.	Controller.
	RS.	RS.
<i>New Works.</i>		
Communications by Public Works Department ...	26,435	26,435
Do. by Other Agency ...	15,487	15,487
Sanitary and Miscellaneous by Public Works Department.	60	60
	41,982	41,982
<i>Repairs.</i>		
Communications by Public Works Department...	37,724	37,542
Do. by Other Agency ...	12	...
Educational by do. ...	50	...
Sanitary and Miscellaneous by Public Works Department.	311	311
Do. do. by Other Agency...	916	916
	39,013	38,769
Total...	80,995	80,751

41. The differences between the figures of the President and Accountant-General and those of the Controller are owing to the Controller making excess or erroneous debits and afterwards recovering them, and the Accountant-General exhibiting the recoveries on the receipt side as refunds of expenditure. Uniformity of procedure as regards such adjustments ought to be adopted, and the Accountant-General and Controller of Public Works Accounts will be requested to favor the Board with their opinions as to how it can best be secured.

42. The expenditure, according to the Controller, was 77.70 per cent. of the grants assigned for Public Works. This result, though not satisfactory, is much better than in the previous year, when only 61.16 per cent. of the allotment was utilized.

43. The outlay on New Works was 66.50 per cent. of the allotment, and that for Repairs 95.04 per cent. The proportion under New Works is very unsatisfactory, but it is chiefly due to shortcoming by "Other Agency." The Department of Public Works spent 88.0 per cent. of their allotment, Other Agency only 46.9 per cent.

44. The allotments in favor of the Public Works Department for New Works of Communications were on the whole well worked up to. The allotment in favor of other Agency was for the road from Chingleput to Surappen's Choultry via Conjeveram, the construction of which was transferred in G. O., Financial Department, dated 13th December 1873, No. 1,813, from the Public Works Department to the Revenue Department in consequence of the slow progress made by the former Department on the road. The Vice-President writes as follows regarding this work:—

"A saving of Rupees 4,000 was effected in its estimate, it being found practicable, as the work proceeded, to dispense with some masonry works. Rupees 15,486-14-8 were disbursed up to the end of the year, and even more could have been utilized had it not been for the delay that arose in obtaining the estimate."

45. The debits made on account of Establishments were as follows:—

	President and Accountant- General.	Controller.
	RS.	RS.
Public Works Department General Establishment	17,993	16,020
Petty Establishment	3,194	2,495
Tolls do.	1,011	961
Total...	22,198	19,476

46. The supervision charge, according to the Controller, was 24·89 per cent. on the expenditure by the Public Works Department.

47. Two hundred and sixty-eight miles of road were maintained in good order and 39 miles were in progress. Two latrines were constructed for the Civil Dispensary at Chingleput, the Travellers' Bungalows at Gúduvánjéri, Karunguli, and Acheravakam were repaired, and avenues were maintained. The Vice-President says that, "speaking of Communications generally in the Circle, it cannot be said that there are as many in good order as is desirable, but there are signs of improvement."

48. The principal new works in progress during the year were—

Work.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	RS.	RS.	RS.
1. Re-metalling Trunk Road No. II.	5,879	17,133	11,629
2. Do. do. No. III.	2,946	3,000	2,946
3. Road from the 41st milestone on Trunk Road No. II. to Tetty on the Road from Thellar to Conjeveram via Ootramalloor, 18½ miles	5,640	38,200	34,720
4. Road from Chingleput to Covelong via Tiruperoor 18½ miles	8,000	50,000	10,640

49. Rupees 2,422 were contributed to Sydapet Circle, being 24½ per cent. on the total collections of tolls levied especially for the maintenance of the Trunk Roads passing through both Circles.

50. The expenditure under Grant I. was Rupees 1,05,955.

51. GRANT II., EDUCATION.—One Deputy Inspector of Schools and three Inspecting Schoolmasters were employed against one Deputy Inspector and two Inspecting Schoolmasters in the previous year. The cost of the staff aggregated Rupees 2,744, of which Rupees 450 were recovered from the Conjeveram Municipality. There were five salary-grant schools with 238 pupils and 248 results-grants schools with 6,445 pupils under inspection. The whole five of the salary-grant schools were examined and were paid Rupees 894 in grants. Of the results' schools 169, with 2,722 pupils were examined, but of these twenty-three were municipal schools. The results' grants paid from Local Funds aggregated Rupees 6,065.

52. The expenditure under Grant II. was Rupees 10,136.

53. GRANT III., SANITATION.—The Civil Dispensary at Chingleput cost Rupees 1,737. It has an endowment of Rupees 2,500 in Notes, which are in deposit in the Treasury, and are in the names of the old Dispensary Committee. Interest for five years has, it appears, not been drawn. The President promises to have the Notes made over to the Local Fund Board, and the arrears of interest drawn and credited to Local Funds. Relief was given to 138 in-patients and 5,212 out-patients, and the average daily sick was 5·26 of in-patients and 28·70 of out-patients. The number of deaths is stated to have been fifteen. The working of the dispensary is reported to have been satisfactory.

54. Rupees 2,707 were contributed to the Conjeveram Municipality for the Civil Dispensary there.

RS.
1,400 Ordinary contribution.
1,307 Special for erecting a cook-house and purchasing furniture and instruments.
G. O., F. D., 17th Jan. 1874, No. 61.

55. There were two first-class and four second-class permanent vaccinators at work during the year under the supervision of a single Superintendent for the two Circles. Besides these, three temporary vaccinators were employed owing to an increased demand for vaccination. The number of persons vaccinated was 3,920, and the cost per case was 5 Annas and 6 Pies. 93·36 per cent. of the cases proved successful.

56. The charge against sanitation amounts to Rupees 1,250 made up of—

	RS.
Paid to the Conjeveram Municipality as contribution towards conservancy and other charges incurred during the festival	400
Paid to Shrotriendrar of Siveram, who contributed an equal sum for removing the prickly-pear in that village under his own supervision.	50
Paid to a wealthy ryot at Damul, who contributed more than an equal sum on the same account	200
Spent on account of conservancy in three villages of the Conjeveram Taluq	150
Do. do. in the Madarantakum Taluq	400
Do. do. in the Chingleput Taluq	50
Total...	1,250

57. No expenditure was incurred on account of Venkata Runga Pillay's Choultry at Streeperamattur, the building having fallen into a state of disrepair. Rupees 42 were realized from rent and produce of land.

58. The establishment, etc., of the four travellers' bungalows in the Circle cost Rupees 358, and Rupees 311 were spent on the repairs of three of them. The total expenditure on bungalows was thus Rupees 669, against which Rupees 571 were realized as fees from 412 travellers.

59. The expenditure under Grant III was Rupees 7,413.

60. GRANT IV., MISCELLANEOUS.—The cost of Controlling, etc., Establishments and General Contingencies was Rupees 1,521.

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61. **BALANCE.**—The year closed with a large unexpended balance of Rupees 71,280. The increase in the balance is more than accounted for by the short expenditure on Public Works.

62. **LOCAL FUND BOARD MEETINGS.**—There were eight official and eleven non-official members on the Board. Twelve meetings were held with an average attendance of three official and four non-official members.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 42.

ORDER THEREON, 3rd April 1875, No. 724.

SYDAPET.

The expenditure on Public Works was satisfactory, inasmuch as no room existed for a repetition of the complaint regarding short outlay made in the report for the previous year, but it must be borne in mind that it is also necessary to avoid the opposite error of spending money in excess of allotments or without any allotments having been made as was done to a small extent in the year under review.

2. The educational operations appear to have been satisfactory so far as funds would permit.

3. The average cost per head of vaccination (Rupees 0-4-5) though less than in Chingleput (Rupee 0-5-0) was higher than it ought to be, and efforts should be made to reduce it.

4. It is observed that the deficit balance was owing to an erroneous debit which has since been adjusted.

CHINGLEPUT.

The closing balance of the Chingleput Circle for the year 1873-74 shows an increase of Rupees 12,396 over the closing balance for 1872-73, the principal cause being a short expenditure of Rupees 17,533 out of an allotment of Rupees 33,020 for works entrusted to the Revenue Department for execution. The Controller's figures show that the Department of Public Works spent 88-0 per cent. of the allotment for New Works, and the Revenue Department only 46-9 per cent. With reference to the work of the latter, however, the Government observe that the short expenditure was chiefly in the allotment of Rupees 32,270 for the Conjeveram Road transferred to the Revenue Department for execution in December 1873, after the District Engineer had intimated that he should not be able to spend more than Rupees 10,000 within the year. The Revenue Department spent Rupees 15,487, exclusive of a saving of Rupees 4,000 on the estimate, so that the result of the transfer must be considered satisfactory.

5. The high cost of vaccination has been noticed in connexion with the Sydapet Circle, and no further remarks seem called for.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue.

- „ Revenue Department.
- „ Public Works Department.
- „ Surgeon-General, Indian Medical Department.
- „ Sanitary Commissioner.
- „ Director of Public Instruction.
- „ Accountant-General.
- „ President of the Municipal Commission, Chingleput.

Ed. T. O'Connor.

No 1321
Bureau of Finance
Bolt. of 1875
J. H. B. B. B.

FINANCIAL.

To
THE BOARD OF REVENUE,
Ac., Ac., Ac.

Dated April 3rd.

Issued — 13

Recd. 13.

G.O., 3rd April 1875, No. 724.

APRIL
Nos. 41-42.

Local Funds, Reports.—Orders passed on Pro-
ceedings, Board of Revenue, reviewing the Local
Fund Reports of the Sydapet and Chingleput
Circles for 1873-74.

No 1321
Sydapet
14. April 75